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HOUSE BILL 719

**48TH LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 2007**

INTRODUCED BY

Jeff Steinborn

AN ACT

RELATING TO TAXATION; PROVIDING A PROPERTY TAX EXEMPTION FOR  
VETERANS' ORGANIZATIONS.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF NEW MEXICO:

Section 1. A new section of Chapter 7, Article 37 NMSA  
1978 is enacted to read:

"[NEW MATERIAL] VETERANS' ORGANIZATION EXEMPTION.--The  
property of a veterans' organization chartered by the United  
States congress and that is used by a local, state or federal  
governmental entity for events or by nonprofit community  
organizations or other veterans' organizations is exempt from  
property taxation. The exemption provided by this section may  
be referred to as the "veterans' organization exemption". The  
veterans' organization exemption shall be applied only if  
claimed and allowed pursuant to Section 7-38-17 NMSA 1978 and

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1 the rules of the department. The veterans' services department  
2 shall assist the taxation and revenue department and the county  
3 assessors in determining which veterans' organizations qualify  
4 for the veterans' organization exemption."

5 Section 2. Section 7-38-17 NMSA 1978 (being Laws 1973,  
6 Chapter 258, Section 57, as amended) is amended to read:

7 "7-38-17. CLAIMING EXEMPTIONS--REQUIREMENTS--PENALTIES.--

8 A. Subject to the requirements of Subsection E of  
9 this section, head-of-family exemptions, veteran exemptions,  
10 [~~or~~] disabled veteran exemptions or veterans' organization  
11 exemptions claimed and allowed in a tax year need not be  
12 claimed for subsequent tax years if there is no change in  
13 eligibility for the exemption nor any change in ownership of  
14 the property against which the exemption was claimed. Head-of-  
15 family, [~~and~~] veteran and veterans' organization exemptions  
16 allowable under this subsection shall be applied automatically  
17 by county assessors in the subsequent tax years.

18 B. Other exemptions of real property specified  
19 under Section 7-36-7 NMSA 1978 for nongovernmental entities  
20 shall be claimed in order to be allowed. Once such exemptions  
21 are claimed and allowed for a tax year, they need not be  
22 claimed for subsequent tax years if there is no change in  
23 eligibility. Exemptions allowable under this subsection shall  
24 be applied automatically by county assessors in subsequent tax  
25 years.

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1           C. Except as set forth in Subsection H of this  
2 section, an exemption required to be claimed under this section  
3 shall be applied for no later than thirty days after the  
4 mailing of the county assessor's notices of valuation pursuant  
5 to Section 7-38-20 NMSA 1978 in order for it to be allowed for  
6 that tax year.

7           D. A person who has had an exemption applied to a  
8 tax year and subsequently becomes ineligible for the exemption  
9 because of a change in the person's status or a change in the  
10 ownership of the property against which the exemption was  
11 applied shall notify the county assessor of the loss of  
12 eligibility for the exemption by the last day of February of  
13 the tax year immediately following the year in which loss of  
14 eligibility occurs.

15           E. Exemptions may be claimed by filing proof of  
16 eligibility for the exemption with the county assessor. The  
17 proof shall be in a form prescribed by regulation of the  
18 department. Procedures for determining eligibility of  
19 claimants for any exemption shall be prescribed by regulation  
20 of the department, and these regulations shall include  
21 provisions for requiring the veterans' services department to  
22 issue certificates of eligibility for veteran exemptions and  
23 veterans' organization exemptions in a form and with the  
24 information required by the department. The regulations shall  
25 also include verification procedures to assure that veteran

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1 exemptions in excess of the amount authorized under Section  
2 7-37-5 NMSA 1978 are not allowed as a result of multiple  
3 claiming in more than one county or claiming against more than  
4 one property in a single tax year.

5 F. The department shall consult and cooperate with  
6 the veterans' services department in the development, adoption  
7 and promulgation of regulations under Subsection E of this  
8 section. The veterans' services department shall comply with  
9 the promulgated regulations. The veterans' services department  
10 shall collect a fee of five dollars (\$5.00) for the issuance of  
11 a duplicate certificate of eligibility to a veteran or to a  
12 veterans' organization.

13 G. A person who violates the provisions of this  
14 section by intentionally claiming and receiving the benefit of  
15 an exemption to which the person is not entitled or who fails  
16 to comply with the provisions of Subsection D of this section  
17 is guilty of a misdemeanor and shall be punished by a fine of  
18 not more than one thousand dollars (\$1,000). A county assessor  
19 or the assessor's employee who knowingly permits a claimant for  
20 an exemption to receive the benefit of an exemption to which  
21 the claimant is not entitled is guilty of a misdemeanor and  
22 shall be punished by a fine of not more than one thousand  
23 dollars (\$1,000) and shall also be automatically removed from  
24 office or dismissed from employment upon conviction under this  
25 subsection.

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